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REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1854.

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BOSTON:

WILLIAM WHITE, PRINTER TO THE STATE.

1855.

Commonwealth of Massachusetts.

AUDITOR'S OFFICE, BOSTON, }  
January 15, 1855. }

Hon. DANIEL C. EDDY,  
*Speaker of the House of Representatives:*

I have the honor to transmit herewith my Report as Auditor  
for the year 1854.

Very respectfully,

Your obedient servant,

JOSEPH MITCHELL, *Auditor.*

1855.]

**Commonwealth of Massachusetts.**

AUDITOR'S OFFICE, BOSTON, }  
January, 15, 1855. }

To the *Hon. Senate and House of Representatives* :—

The fourth section of the Act of 1849, chap. 56, requires "that the Auditor shall annually, on or before the fifteenth day of January, exhibit to the Legislature a complete statement of the property of the Commonwealth, its debts and obligations of every kind, its revenue and expenses during the preceding year, and the balance left in the Treasury at the close of such year, explaining whether such balance resulted from an excess over current expenses or otherwise."

Also, "that he shall submit at the same time an estimate of the expenses for the current year, distinguishing those which are ordinary from those which are extraordinary, together with an estimate of the income of the Commonwealth, and all other means which he may be able to point out for the defraying of expenditures, and shall annex to said statements or estimates such representations or suggestions as he may deem necessary."

In compliance with the foregoing, I have the honor to submit a report for the year 1854, being the sixth since the establishment of the office in 1849.

It will be seen upon examination of the following statements, that, although the revenue has been nearly doubled within the past ten years, the expenditures have more than

kept pace with it, and will be likely to exceed the income rather than fall below it hereafter.

The reasons for this result, as stated in the able report of my predecessor last year, may be found in the increasing population of the State, which is to a certain extent of such a character as to require a large expenditure for charitable and other institutions.

There has also been an increase in the sum required for balances due to County Treasurers on account of costs in criminal prosecutions, for military accounts, and for legislation and salaries, but perhaps no more than might reasonably be expected with the increased business of the Commonwealth.

The transactions in the treasury office are now divided into two classes, the first of which embraces all on account of what is called ordinary revenue, and the second the various funds, loans, &c., which are appropriated for specific purposes.

*General Statement of Resources and Liabilities at the close of the year 1854; Receipts and expenditures for that year, and an estimate for 1855.*

## RESOURCES.

The property of the Commonwealth at the close of the year 1854, including the public buildings, funds, &c., amounted to the sum of \$11,403,708.95.

Real estate, &c. unproductive, . . . . .	\$2,436,199 33
Bonds and mortgages of railroads for scrip loaned, . . . . .	5,049,555 56
Railroad stock, Massachusetts school and other funds productive, . . . . .	3,917,954 06
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	\$11,403,708 95

In addition to the above, the Commissioners who have in charge the interest of the Commonwealth in what are called the Back Bay lands have effected an arrangement by which

1855.]

the State may hereafter dispose of about 100 acres of these lands, worth at least sixty cents per square foot and the cost of filling and improvements.

## LIABILITIES.

All the debts and liabilities of the Commonwealth amount to \$7,102,617.56, viz.:—

Scrip issued on account of the State Reform School, State Prison, New Lunatic Hospital, State House and State Almshouses, . . . . .	\$695,000 00
Scrip loaned sundry railroad corporations, payable by them, . . . . .	5,049,555 56
Scrip issued to pay for 10,000 shares Western Railroad stock due in 1857, . . . . .	995,000 00
Unfunded or floating debt for deficit in the revenue since 1850 and for scrip unsold, . . . . .	354,937 00
Amount due for interest on scrip not called for on the 31st of December, 1854, . . . . .	8,125 00
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Total, . . . . .	\$7,102,617 56

## RECEIPTS AND EXPENDITURES.

The total receipts into the treasury for the year 1854 were \$2,144,323.37, viz.:—

On account of ordinary revenue from bank tax, alien passengers, railroad dividends, State tax, &c., . . . . .	\$996,175 02
On account of Massachusetts school and other funds, principal and interest paid on notes, &c., . . . . .	364,612 28
From sundry railroad corporations for interest on scrip loaned them, . . . . .	45,000 00
For scrip sold on account of State Almshouses, Lunatic Hospital, &c., . . . . .	120,940 00

For temporary loans, in anticipation of the  
revenue and of the sale of scrip, . . .  
From sale of sundries at the State House, . . .

Cash on hand January 1, 1854,  
On account of ordinary revenue, \$13,409 64  
" " Mass. school and  
other funds, . . . \$77,947 01  
On account of interest on rail-  
road scrip, . . . 13,050 00  
On account of Lunatic Hospital,  
Almshouses, &c., . . . 98,563 01

Total receipts for the year,

The total expenditures from the treasury for the year 1854  
amount to \$2,261,936.65, viz.:—

Pay of Council, Legislature, Salaries, State  
Paupers, &c., . . . \$990,977 99  
Payments on account of Massachusetts School  
and other funds, . . . 406,862 16  
Interest on Scrip loaned to sundry Railroad  
Corporations, . . . 51,650 00  
Payments on account of the New Lunatic  
Hospital, Almshouses, State House and  
Prison, . . . 329,946 51  
Temporary loans repaid, . . . 482,500 00

Cash on hand January 1, 1855,  
On account of ordinary revenue, \$18,609 60  
Massachusetts School Fund, &c., 60,346 78  
Interest on Railroad Scrip, . . . 6,400 00

Total for the year, . . . \$2,347,293 03

## RECAPITULATION.

Total receipts as stated, . . . \$2,144,323 37  
Total payments, . . . 2,261,936 65  
Excess of payments, . . . \$17,613 28  
The receipts from ordinary revenue were . . . \$717,025 02  
State Tax for 1853 and 1854, amount paid, . . . 279,150 00

Ordinary expenses, . . . \$928,842 49  
Convention of 1853, \$11,205 16  
Lunatic Hospital  
expenses, . . . 10,000 00  
Malden bridge, . . . 9,000 00  
Charles River and  
Warren bridges, 5,171 40  
State Almshouses, 26,756 94  
62,133 50  
990,975 99

Excess of revenue, . . . \$5,199 03

Leaving out the State tax from the receipts, and the above-  
named items from the expenditures, neither of which will  
ordinarily appear in the accounts, the actual deficit in the  
revenue for the year is, \$211,817.47.

## GENERAL ESTIMATE FOR 1855.

The revenue from Bank tax, dividends on West-  
ern Railroad stock, &c., is estimated at . . . \$724,700 00  
Balance unpaid of State tax for 1854, . . . 34,245 00  
Cash on hand January 1, 1855, . . . 18,609 60  
\$777,554 60

The expenditures for 1855 are estimated at \$896,900, show-  
ing a deficit of \$119,345.40.

The unfunded debt of the Commonwealth now amounts to  
\$334,937; but of this about \$110,410 has been borrowed by



the Treasurer in anticipation of the sale of scrip authorized by the last legislature for the enlargement of the State House, New Lunatic Hospital and State Prison, leaving \$231,527, which, with the deficit in the revenue for the past year, amounting in all to \$353,872, is to be provided for, and I can see no other mode than a State tax.

It is hardly to be expected that any important reduction can be made in the ordinary expenditures of the Commonwealth, and unless some means can be devised for materially increasing the revenue, recourse must be had to an annual State tax.

### RESOURCES, LIABILITIES, RECEIPTS, AND EXPENDITURES, IN DETAIL.

#### RESOURCES.

The property of the Commonwealth, not including those funds which are appropriated for specific purposes, is as follows, viz. :—

State House and land, . . . . .	\$500,000 00	
Enlargement to Jan. 1, 1855, . . . . .	133,277 01	
		\$633,277 01
Lunatic Hospital at Woreester, . . . . .		185,000 00
Lunatic Hospital at Taunton, . . . . .		181,335 06
State Reform School at Westborough, . . . . .		163,000 00
State Prison at Charlestown, . . . . .		641,820 77
State Almshouse at Monson, . . . . .	\$73,764 26	
“ “ at Tewksbury, . . . . .	74,738 68	
“ “ at Bridgewater, . . . . .	71,173 28	
Hospital at Rainsford Island, . . . . .	22,081 96	
		241,758 18
State Arsenal at Cambridge, magazines, stores, &c, . . . . .		281,754 18
House No. 12, Hancock Street, . . . . .		12,500 00
Warren Bridge, . . . . .		50,000 00
Charles River Bridge, . . . . .		25,000 00
Yacht Whisper, . . . . .		2,650 00
Deed of Michael Ambrose, . . . . .		100 00

Weights, Measures and Balances, . . . . .	\$5,500 00
State Library, . . . . .	12,501 13
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	\$2,436,199 33

The Commonwealth holds 7,056 shares of Western Railroad stock, the par value of which is \$705,600.00.

Also, the rights in the Western Railroad Loan Sinking Fund belonging thereto, \$188,818.56.

The two last-named sums, together with 2,944 shares Western Railroad stock transferred to Massachusetts School Fund by direction of the last Legislature, stand against a debt of \$995,000, the payment of which is secured by the Sinking Fund, established by the Act of April 15, 1837, which Fund now exceeds the necessary amount, as will be seen by the following statement :—

#### WESTERN RAILROAD STOCK SINKING FUND.

The amount standing to the credit of this Fund, being for one-half the proceeds of the lands in Maine since April 15, 1837, is \$1,104,866.02, viz. :—

Notes for land in Maine sold, . . . . .	\$151,752 67
Scrip of State of Maine, 5 per cent., . . . . .	125,000 00
Notes and Mortgages, . . . . .	144,622 04
Notes with collateral and with sureties, . . . . .	198,600 00
County, City and Town Scrip, . . . . .	152,900 00
Western Railroad Stock, . . . . .	94,300 00
Massachusetts 5 per cent. Scrip, . . . . .	80,202 28
Western Railroad Scrip, . . . . .	118,000 00
Norwich and Worcester Railroad Scrip, . . . . .	3,000 00
Andover and Haverhill “ “ . . . . .	2,000 00
Cash on hand on deposit, . . . . .	254 35
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	\$1,079,631 3

To the above may be added the present value of the rights in Western Railroad Loan Sinking Fund, belonging to 943 shares stock, . . . . . 25,234 68

Total Fund, January 1, 1855, . . . . . \$1,104,866 02

Amount required to cancel Scrip due April 15,  
1857, . . . . .

\$995,000 00

Leaving a balance of . . . . . \$109,866 02

The Act of 1851, chapter 251, provides that \$100,000 of this sum shall be reserved for the redemption of scrip issued on account of the new Lunatic Hospital; the balance can be used for any other purpose for which it may be required.

The claim of the Commonwealth upon the General Government, for two-thirds of the sum, which was long since acknowledged to be due to this State and Maine, say \$181,000, also belongs to this Fund.

#### STATE ALMSHOUSE LOAN SINKING FUND.

By the Acts of 1852, chapter 275, and 1854, chapter 355, \$6,000 is to be reserved annually from the amount received from Alien Passengers, to constitute a fund for the payment of the State Almshouse Loan.

This fund now consists of

Note of the town of Brookline, . . . . .	\$6,000 00
Note with collateral, . . . . .	3,075 00
Cash on hand, . . . . .	204 75
	<u>\$9,279 75</u>

Cash on hand January 1, 1855,	
To pay interest on Railroad Scrip—	
Andover and Haverhill, \$1,450 00	
Eastern, . . . . . 3,925 00	
Norwich and Worcester, 1,025 00	
	<u>\$6,400 00</u>

Unexpended balance on account of enlargement of the State	
House, &c., . . . . . 24,651 44	
Ordinary revenue, . . . . . 18,609 60	
	<u>49,661 04</u>

Total property, productive and unproductive, except the funds the income of which is specifically appropriated, . . . . .	4,675,424 70
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Total debt of the Commonwealth, not includ- ing liabilities on account of scrip loaned, . . . . .	2,050,562 00
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Balance, . . . . .	<u>\$2,621,862 70</u>
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#### BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds as security, for the final payment of scrip loaned to sundry Railroad corporations, a mortgage on each of the roads, and shares of stock in all but the Western.

Western Railroad Sterling bonds—	
Mortgage, April 20, 1838, . . . . .	\$2,100,000 00
" " 10, 1839, . . . . .	1,200,000 00
" July 13, 1841, . . . . .	700,000 00
	<u>\$4,000,000 00</u>

Less £100 not issued, . . . . .	444 44	\$3,999,555 56
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To the above should be added for exchange between Federal and Sterling currency about \$320,000.

Andover and Haverhill Railroad—	
Mortgage, May 1, 1837, . . . . .	100,000 00
Boston and Portland Railroad—	
Mortgage, Sept. 27, 1839, . . . . .	50,000 00
	<u>150,000 00</u>

Both the above are now Boston and Maine.

Eastern Railroad—	
Mortgage, Aug. 23, 1837, . . . . .	500,000 00
Norwich and Worcester Railroad—	
Mortgage, May 1, 1837, . . . . .	400,000 00
	<u>\$5,049,555 56</u>

The shares of stock held as additional security are as follows, viz.:—

Andover and Haverhill, . . . . .	1,000 shares.
Eastern, . . . . .	3,000 "
Norwich and Worcester, . . . . .	4,000 "

The above-named shares are liable to be sold upon failure to make prompt payment of principal or interest of the scrip as it falls due. The interest has always been punctually paid by these Corporations.

# MASSACHUSETTS SCHOOL AND OTHER FUNDS IN DETAIL.

The following is a detailed account of the various funds belonging to the Commonwealth, the income of which is specifically appropriated.

## MASSACHUSETTS SCHOOL FUND.

This fund was established in 1834, when it was provided that one-half the proceeds of sales of lands in Maine should thereafter be added to the amount which had been received from the general government, and the income thereof annually apportioned among the towns of the Commonwealth for the support of common schools.

It was provided in 1846 that all charges for educational purposes should be paid from the principal of this fund, which provision retarded its growth until 1853, during which year the sale of the remainder of the lands in Maine added to the fund about \$323,000.

In compliance with the Act of 1854, chap. 300, the treasurer, in May last, transferred to this fund 2,944 shares Western Railroad Stock; and by the provisions of this Act, all charges for educational purposes are hereafter to be paid from one-half the annual income of the fund, and the other half to be apportioned and distributed among the cities and towns for the support of common schools, in the manner heretofore provided for the distribution of the whole income.

As one-half of this income will probably exceed the amount annually drawn from the treasury for educational purposes, there will be a small surplus, which, by the provisions of the Act referred to, will be carried to the principal of the fund.

It now consists of

Notes for lands in Maine, . . . .	\$151,753 00
State of Maine Scrip, 5 per cent., . . . .	125,000 00
Massachusetts Scrip, " . . . .	53,797 75
Railroad Scrip, " . . . .	260,000 00
Notes and Mortgages, . . . .	150,993 30
County, City and Town Scrip, . . . .	283,070 00

Notes with collateral and with sureties, . . . .	\$100,000 00
Western Railroad Stock, . . . .	376,500 00
Cash, . . . .	629 92
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	\$1,501,743 62

To this may be added the rights in Western Railroad Loan Sinking Fund belonging to 3,765 shares stock, present value, . . . .	100,853 80
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Total Massachusetts School Fund, . . . .	\$1,602,597 42

## INTEREST ON SCHOOL FUND FOR 1854.

Cash in the hands of the treasurer, . . . .	\$34,443 62
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This sum, together with the amount to be received up to June 1, 1855, will be equally divided according to the provisions of the Act of 1854 before alluded to, and one-half will be apportioned and paid to the several cities and towns of the Commonwealth on the 10th July.

## SCHOOL FUND FOR INDIANS.

Amount reserved from the surplus revenue, as per Act 1837, chap. 85, for the benefit of schools among certain Indian tribes, invested in note and mortgage at 6 per cent., \$2,500.

## TODD NORMAL SCHOOL FUND.

Amount invested in Note of the County of Worcester, . . . . .	\$10,800 00
Note with collateral, at 6 per cent., . . . .	1,100 00
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Total, . . . . .	\$11,900 00

## CHARLES RIVER AND WARREN BRIDGE FUND.

The balance of this fund was exhausted early in the present year for the expenses of repairs, &c. Under the Act of 1854, chapter 451, tolls are now collected upon these bridges, and paid monthly into the treasury; and when the expenses of rebuilding the Charles River Bridge and repairing the Warren Bridge shall have been paid, this fund, by the provisions of said Act, will again accumulate from this source until it reaches the sum of one hundred thousand dollars.



The expenses of rebuilding and repairing these bridges have exceeded the amount collected for tolls \$5,170.40, which has been paid from the ordinary revenue, to be refunded when the work is completed, agreeably to the provisions of the Act.

## HASSANAMESSIT INDIAN FUND.

Cash in Treasurer's hands, . . . . \$162 31

These are all the funds in the hands of the Treasurer of the Commonwealth, excepting the Western Railroad Loan sinking Fund, belonging to the Western Railroad Corporation, which will be noticed hereafter.

## STATE REFORM SCHOOL FUND.

The amount of this Fund in the hands of the Treasurer of the Institution is now . . . \$20,000 00

## MARSHPEE INDIAN FUND.

Amount in the hands of the Treasurer of the Marshpee Indian tribe, . . . . \$6,000 00

## NATICK INDIAN FUND.

Amount in the hands of Guardian, . . . \$1,125 15

## RECAPITULATION.

Massachusetts School Fund, . . . .	\$1,602,597 41
Interest on do., . . . .	34,443 00
School Fund for Indians, . . . .	2,500 00
Hassanamessit Indian Fund . . . .	162 31
Todd Normal School Fund, . . . .	11,900 00

Funds in the treasury, . . . .	\$1,651,603 34
State Reform School Fund, . . . \$20,000 00	
Indian Funds, . . . . 7,125 15	
	<hr/> 27,125 15

	\$1,678,728 41
Railroad mortgages forward, . . . .	5,049,555 56
Productive property of the Commonwealth, . . . .	2,239,225 37

Real estate, &c., unproductive, . . . .	\$2,436,199 33
	<hr/> \$11,403,708 95
Debits and Liabilities, . . . .	7,102,617 56
	<hr/> \$4,300,091 39
Surplus, . . . .	

## DEBTS AND LIABILITIES OF THE COMMONWEALTH AT THE CLOSE OF THE YEAR, IN DETAIL.

The total liabilities of the Commonwealth, as has been stated generally, amount to \$7,102,617.56.

1. Scrip loaned to sundry Railroad Corporations, payment of which is secured by mortgage of their several roads.

## Western Railroad Sterling Bonds—

Due April 1, 1863, . . . .	£135,000	
" Oct. 1, 1868, . . . .	337,500	
" Oct. 1, 1869, . . . .	90,000	
" April 1, 1870, . . . .	180,000	
" April 1, 1871, . . . .	157,400	
	<hr/> £899,900	\$3,999,555 56

For the difference between the currency of the United States and that of Great Britain, about \$320,000 should be added to the above.

## Eastern Railroad (dollar bonds)—

Due July 1, 1857, . . . .	\$100,000 00	
" Sept. 1, 1858, . . . .	100,000 00	
" April 1, 1859, . . . .	300,000 00	
	<hr/> 500,000 00	

## Norwich and Worcester Railroad—

Due July 1, 1857, . . . .	400,000 00
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## Andover and Haverhill (now Boston &amp; Maine)—

Due August 1, 1857, . . . .	100,000 00
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## Boston and Portland (now Boston &amp; Maine)—

Due August 1, 1859, . . . .	50,000 00
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Total scrip loaned, . . . .	\$5,049,555 56
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Interest at five per cent. on the Western is payable by the Corporation in London, or at their office in Boston; on all the others, interest is paid by the treasurer of the Commonwealth.

2. Western Railroad dollar bonds issued to pay the Commonwealth subscription for 10,000 shares stock due April 15, 1857, . . . . . \$995,000 00

3. Scrip issued to pay for the State Reform School and other public buildings, from 1849 to 1854:—

State Reform School Scrip—

Due Oct. 4, 1857, . . . . \$25,000 00

" July 1, 1860, . . . . 75,000 00

\$100,000 00

State Prison Scrip—

Due Dec. 1, 1860, . . . . 100,000 00

New Lunatic Hospital Scrip—

Due Nov. 1, 1865, . . . . 100,000 00

" April 1, 1865, . . . . 70,000 00

170,000 00

State Almshouse Scrip—

Due Nov. 1, 1872, . . . . 100,000 00

" Oct. 1, 1873, . . . . 60,000 00

" Oct. 2, 1874, . . . . 47,000 00

207,000 00

Enlargement of State House—

Due Oct. 1, 1873, . . . . 65,000 00

New Lunatic Hospital and State Prison Scrip—

Due July 1, 1874, . . . . 53,000 00

Total for public buildings, . . . . \$695,000 00

4. Temporary loans for money in anticipation of the revenue, and of the sale of scrip:—

Amount borrowed of sundry Banks, . . . . \$354,937 00

5. Sums due from the Treasury, and not called for on the 31st day of December:—

Interest of 5 per cent. loan of

1852, . . . . . \$925 00

Interest on Western Railroad

Scrip, including \$375 due July

15, 1845, . . . . . 800 00

\$1,725 00

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Interest on Railroad Scrip loaned—

Andover and Haverhill, . . . \$1,450 00

Eastern, including \$125, due

July 1, 1845, . . . . 3,925 00

Norwich and Worcester, . . . 1,025 00

\$6,400 00

Total debts and liabilities, . . . \$7,102,617 56

During the year the funded debt of the Commonwealth has been increased \$120,000 by the issue of scrip for the State Almshouse, New Lunatic Hospital, and State Prison loan.

The amount of scrip authorized by the last Legislature was \$244,000; but a portion of this, amounting to \$144,000, remains unsold.

# RECEIPTS AND EXPENDITURES FOR 1854, IN DETAIL.

Bank tax. Rev. Stat., ch. 9,  
Received from Banks in Boston, \$304,061 32  
" " " out of " 221,806 55

\$525,867 87

State tax. Act 1854, ch. 396.  
Received for balance of tax due  
Dec. 16, 1853, . . . . 1,3395 00  
Received for tax due Dec. 15,  
1854, . . . . . 265,755 00

279,150 00

(Due from towns, \$34,245.00.)

Alien Passengers. Act 1848, ch. 313, and  
1852, ch. 279.

Received from Superintendent  
at Boston, . . . . 38,834 73

Received from Merchants' Bank,  
amount deposited by J. B.  
Munroe, late Superintendent, 13,800 00

52,634 73

Hawkers' and Peddlers' Licenses. Act 1846,  
ch. 244.

Received of the Secretary of the Common-  
wealth, amount collected by him in 1854, .

528 00

Attorney for Suffolk County. Act 1839, ch. 136.	
Received of George P. Sanger, amount paid him for forfeited recognizances, . . . .	\$3,633 15
Received of George W. Cooley, amount paid him for forfeited recognizances, . . . .	1,000 00
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Alien Estates. Rev. Stat., ch. 61.	
Received of T. Needham, Public Administrator, . . . .	360 58
Received of F. E. Parker, Public Administrator, . . . .	114 95
Received of Wm. Whitney, Public Administrator, . . . .	74 27
Received of Elijah Blake, Public Administrator, . . . .	155 21
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Insurance Tax. Act 1852, ch. 231, and Act 1854, ch. 453.	
Received from Agents of foreign Insurance Companies, . . . .	
Income of Western Railroad Stock Sinking Fund. Act 1850, ch. 189.	
Received for interest and dividends on securities belonging to this Fund, . . . .	
Western Railroad Dividends. Act 1837, ch. 172.	
Received Jan. 2, 1854, $3\frac{1}{2}$ per cent. on 10,000 shares, . . .	35,000 00
Received July 1, 1854, $3\frac{1}{2}$ per cent. on 7,056 shares, . . .	24,696 00
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Interest accrued on scrip sold.	
Received on new Lunatic Hospital scrip, . . . .	1,153 62
Received on State Almshouse scrip, . . . .	1,249 76
	<hr/>

\$4,633

750

4,231

62,483

59,696

2,403

Premium on scrip sold.	
Received on Lunatic Hospital and Almshouse scrip, . . . .	\$1,060 00
Interest on money deposited.	
Received of the City Bank, . . . .	1,276 45
Bank Penalties. Act 1845, ch. 307.	
Received of the Naumkeag, Rockport, and Falmouth Banks, . . . .	1,500 00
	<hr/>
Total ordinary revenue, . . . .	\$996,175 02
Temporary loans. Act 1854, ch. 452 and 430, and Resolves 1854, ch. 9 and 70.	
Amount borrowed as above, . . . .	\$617,437 00
Five per cent. loans, 1854.	
State Almshouses, Act 1854, ch. 355, . . . .	\$47,000 00
New Lunatic Hospital, Act 1853, ch. 195, . . . .	20,000 00
New Lunatic Hospital and State Prison, Act 1854, ch. 430, . . . .	53,000 00
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	120,000 00
Western Railroad Loan Sinking Fund. Act 1838, ch. 9.	
Annual contribution from Western Railroad, 1 per cent. on loan, . . . .	40,000 00
Western Railroad Stock Sinking Fund. Act 1837, ch. 172.	
One-half amount received for land notes paid, . . . .	36,932 96
One-half amount received in settlement of land claim, . . . .	125 00
Principal on loans paid in, . . . .	37,275 41
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	74,333 37
Massachusetts School Fund. Rev. Stat., ch. 11, sec. 13.	
One-half amount received for land notes paid, . . . .	\$36,932 95
One-half in settlement of land claim, . . . .	125 00
Principal on loans paid, . . . .	57,989 37
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	95,047 32

Interest on School Fund. Act 1849, ch. 117, and Act 1854, ch. 300.	
Received to June 1, 1854, . . .	\$27,849 68
“ since “ “ . . .	57,845 56
Interest on School Fund for Indians. Act 1837, ch. 85.	
Received interest on this fund, . . .	
Interest on Todd Normal School Fund. Act 1850, ch. 88.	
Received for interest on investments, . . .	
Hassannamcsset Indian Fund.	
Received for interest on this fund, . . .	
State House.	
Received for sundries sold, . . .	
State Almshouse Loan Sinking Fund. Act 1852, ch. 275, and 1854, ch. 355.	
Received from Alien Passenger account, . . .	\$6,000 00
Received for principal on loans paid, . . .	3,000 00
Received interest on investments, . . .	204 75
Charles River and Warren Bridge Fund. Act 1854, ch. 451.	
Received of E. Barker, Agent for tolls collected to Dec. 1, 1854, . . .	
Interest on scrip loaned.	
Andover and Haverhill Railroad.	
Interest on \$100,000, . . .	5,000 00
Boston and Portland. Interest on \$50,000, . . .	2,500 00
Eastern.	
Interest on \$500,000, . . .	25,000 00
“ on \$100,000, due Jan. 1, 1855, . . .	2,500 00
	<u>27,500 00</u>
Norwich and Worcester.	
Interest on \$400,000, 6 months, . . .	10,000 00

\$85,694 39

150 00

714 00

21 00

150 00

9,204 75

59,446 00

45,000 00

Premium on State Almshouse Scrip.	
Premium on \$47,000 scrip sold, . . .	\$940 00
	<u>\$1,148,148 35</u>
Receipts on account of ordinary revenue, as before stated, . . .	996,175 02
	<u>\$2,144,323 37</u>
Cash on hand Jan. 1, 1854.	
On account of ordinary revenue, . . .	\$13,409 64
“ of State Almshouse and other loans, . . .	101,638 01
“ Mass. School and other funds, . . .	74,872 01
To pay interest on Railroad scrip, . . .	13,050 00
	<u>202,969 66</u>
Total, . . .	<u>\$2,347,293 03</u>

## EXPENDITURES FOR 1854, IN DETAIL.

Council. Resolve 1854, ch. 45.	
Pay and travel of Council, . . .	\$7,303 00
Legislature. Resolve 1854, ch. 45.	
Pay and travel of House of Re- presentatives, 310 members, . . .	112,106 00
Pay and travel of Senate, 40 members, . . .	14,579 00
Pay of Doorkeepers, Messengers and Pages, . . .	4,704 50
Pay of Clerks and Assistants, . . .	4,503 00
“ Chaplains, &c., . . .	300 00
“ Witnesses before Com- mittees, . . .	225 72
Travelling expenses of Com- mittees, . . .	699 59
Sickness of Members, . . .	1,125 80
Dundry other expenses, . . .	795 00
	<u>139,038 61</u>
Salaries.	
Salaries of the Executive, Judiciary, &c., from Oct. 1, 1853, to Oct. 1, 1854, . . .	92,191 02



Fuel and Light. Resolve 1850, ch. 80.	
Paid for Wood and Coal, . . . . .	\$747 50
" Gas and Oil, . . . . .	552 50
Repairs of State House.	
Paid under Resolve 1853, ch. 79, . . . . .	3,747 10
" Resolve 1854, ch. 84, . . . . .	10,104 17
Furniture for State House. Resolve 1854, ch. 84.	
Paid for furniture, . . . . .	
Stationery. Resolve 1846, ch. 75.	
Paid for stationery for the Legislature and the various offices in the State House, . . . . .	
State Library. Rev. Stat., ch. 11, sec. 12, and Resolve 1852, ch. 16.	
Paid as above, . . . . .	
Newspapers and Advertising. Resolve 1846, ch. 75.	
Newspapers for Legislature, advertising, &c., . . . . .	
State Printing. Resolve 1852, ch. 9.	
Cost of printing for the Legislature and offices in the State House to Dec. 1, . . . . .	
Postage. Resolve 1810, ch. 95.	
Paid from Oct. 1, 1853, to Oct. 1, 1854, . . . . .	
Index and Journals.	
Paid for copying journals of the Legislature, under Resolve 1853, ch. 73, . . . . .	3,817 94
Paid for preparing Indices, &c., under Resolve 1853, ch. 63, . . . . .	5,846 71
Paid for copying General Court Records, under Resolve 1854, ch. 5, . . . . .	8,089 86
Sheriffs' Accounts.	
Paid for returning votes, &c., . . . . .	
Contingent Fund.	
Paid, as per Resolve 1854, ch. 55, . . . . .	

Bank Commissioners. Act 1851, ch. 127.	
Three Commissioners, and expenses of Clerk, sent, &c., to Dec. 20, 1854, . . . . .	\$6,793 10
Commissioners, for various purposes, . . . . .	10,233 86
Legal Counsel, . . . . .	115 70
Miscellaneous expenses, . . . . .	1,399 75
Term Reports. Resolve 1820, ch. 18.	
Cost of copies distributed, . . . . .	962 50
Annuity to Harvard College.	
Paid under Resolve 1847, ch. 98, . . . . .	666 66
Weights, Measures and Balances.	
Amount paid for three new towns, . . . . .	450 00
State Map and Surveys.	
Resolve 1852, ch. 28, . . . . .	800 00
Agricultural Societies. Rev. Stat., ch. 42.	
Bounty paid to seventeen societies, . . . . .	10,188 00
State Board of Agriculture. Act 1852, ch. 42.	
Salary of Secretary to Oct. 1, 1854, . . . . .	\$1,500 00
Expenses of Secretary and members of the Board, . . . . .	1,289 06
Paid Secretary for Reform School as per Act 1854, ch. 45, . . . . .	6,000 00
	8,789 06
American Institute of Instruction.	
Annual payment, as per Resolve 1851, ch. 35, Convention of 1853. Act 1852, ch. 188.	300 00
Amount paid for printing Debates, Journals, &c., . . . . .	11,205 16
Asylum for Blind.	
Amount paid as per Resolve 1847, ch. 49, . . . . .	9,000 00
School for Idiots.	
Amount paid as per Resolve 1851, ch. 44, . . . . .	5,000 00
Asylum for Deaf and Dumb.	
Board and tuition of 70 pupils to April 1, 1855, . . . . .	6,633 31
4	

Clothing and medical attendance one year to Oct. 1, 1854, . . . . .	\$675 93	
Eye and Ear Infirmary. Paid as per Resolve 1853, ch. 40, . . . . .		\$7,300 34
Lunatic Hospital at Worcester. Salary of officers one year, Rev. Stat., ch. 48, Lunatic Hospital at Taunton, Act 1853, ch. 318. . . . .		2,500 00
Salary of officers to Oct. 1, 1854, . . . . .	1,785 08	3,200 00
Expenses paid as per Act 1854, ch. 127, . . . . .	10,000 00	
Annuities of Martha Johonnet, Resolve 1841, ch. 65. . . . .		11,785 08
Amount paid eighteen persons, State Paupers. . . . .		1,971 35
Amount paid for Paupers sup- ported by cities and towns to Nov. 1, 1853, Rev. Stat., ch. 46, . . . . .	48,798 50	
Amount paid for Lunatic Pau- pers as per Resolve 1845, ch. 114, . . . . .	51,932 43	
State Almshouses. Act 1854, ch. 189. Amount paid expenses of these institutions seven months to Dec. 1, 1854, . . . . .		100,730 35
Coroners' Inquests. Rev. Stat., ch. 140. Expenses of inquests upon sundry persons found dead, . . . . .		80,900 61
Indians. Act 1850, ch. 114. Paid for support of Indians, . . . . .		2,002 00
Pensioners, allowed by sundry Resolves, . . . . .		1,547 40
Alien Commissioners. Act 1851, ch. 342. Expenses of office and pay of Commissioners, . . . . .	1,276 09	731 04
Almshouse Agents, . . . . .	1,891 13	
Railroad Agents, . . . . .	4,791 00	

7,958 21

1855.] Alien Passengers. Act 1852, ch. 275, and Act 1854, ch. 355. Amount paid to State Alms- house Sinking Fund, . . . . .	\$6,000 00	
Paid S. D. Parker as per Resolve 1854, ch. 17, . . . . .	750 00	\$6,750 00
Adjutant and Quartermaster-General's De- partment. Amount paid as per Resolve 1854, ch. 65, . . . . .		5,800 00
Militia Bounty. Amount paid as per Acts 1849 and 1852, . . . . .		53,488 25
Military Accounts. Rev. Stat., ch. 112, and Act, 1852 ch. 104, . . . . .		2,910 60
County Treasurers. Rev. Stat., ch. 141. Two-thirds criminal costs as per Act 1841, ch. 74, . . . . .		110,885 29
Arrest of Fugitives from justice. Amount paid as per Rev. Stat., ch. 142, . . . . .		2,812 08
State Reform School Expenses. Amount paid to Dec. 1. Resolve 1854, ch. 51, Agent for Discharged Convicts. Act 1852, ch. 213. . . . .		45,200 00
Salary and expenses of Agent one year, . . . . .		1,000 00
Prevention of counterfeiting. Resolve 1852, ch. 76. Amount paid for year ending March 1, 1854, . . . . .	1,030 37	
Amount paid for year ending March 1, 1855, . . . . .	2,500 00	3,530 37
State Prison. Amount paid as per Resolve 1853, ch. 80, . . . . .	4,500 00	
Amount paid as per Resolve 1851, ch. 381, . . . . .	500 00	5,000 00
Rent of Armories. Act 1853, ch. 188. Amount allowed cities and towns, from May 26th to December 31st, 1853, . . . . .		6,427 82

Land Office. Act 1851, ch. 190.	
Salary of Land Agent and Clerk to Oct. 1, .	\$403 21
Insurance Commissioners. Act, 1854, ch. 453.	
Amount paid salary and expenses of Actuary to Oct. 1, 1854, . . . . .	365 00
International Exchanges. Resolve 1849, ch. 115.	
Amount paid for 1853 and 1854, . . . . .	600 00
Malden Bridge. Act 1853, ch. 121.	
Amount paid, expense of rebuilding bridge, .	9,000 00
Charles River and Warren Bridges. Act 1854, ch. 451.	
Amount advanced under above Act, . . . . .	5,171 49
State Almshouses.	
Amount paid under Act 1854, ch. 262, and Act 1854, ch 189, . . . . .	26,756 94
Interest on temporary loans, . . . . .	20,170 36
" " scrip, 1849, . . . . .	5,000 00
" " " 1850, . . . . .	5,000 00
" " " 1852, . . . . .	9,650 00
" " " 1853, . . . . .	9,750 00
" " Western Railroad Scrip, . . . . .	49,500 00
	99,070 36
Income of Western Railroad Stock Sinking Fund.	
Accrued interest on scrip purchased, . . . . .	243 17
Insurance Tax.	
Overpaid and refunded, . . . . .	14 86
Total ordinary expenditures, . . . . .	\$990,975 99
Temporary loans repaid.	
Loans 1853, . . . . .	220,000 00
" 1854, . . . . .	262,500 00
	\$ 482,500 00
Massachusetts School Fund.	
Amount paid for educational expenses to May 13, 1854, as per Act 1846, ch. 219, . . . . .	18,934 51

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Paid for securities purchased for investment, . . . . .	\$94,200 00	\$113,134 51
Interest on School Fund, 1853.		
Amount apportioned and paid as per Act 1849, ch. 117, . . . . .	48,504 48	
Amount paid for educational expenses, as per Act 1854, ch. 300, . . . . .	23,603 94	
Amount paid towns as per sundry Resolves, . . . . .	294 75	
		72,403 17
Interest on School Fund for Indians.		
Amount paid as per Act 1837, ch. 85, . . . . .		150 00
Interest on Todd Normal School Fund.		
Amount paid Treasurer of the Board of Education, as per Act 1850, ch. 88, . . . . .		714 00
Hassannameset Indian Fund.		
Paid Judge of Probate of Worcester County as per Resolve 1850, ch. 54, . . . . .		58 50
Western Railroad Stock Sinking Fund.		
Paid for securities purchased, . . . . .		106,100 00
Western Railroad Loan Sinking Fund.		
Paid the Commissioners, . . . . .		40,000 00
Charles River and Warren Bridge Fund.		
Paid to April 1, as per Act of 1845, ch. 84. Balance of old fund, . . . . .	2,782 37	
Paid as per Act 1854, ch. 451, . . . . .	59,446 60	
		62,228 97
Lunatic Hospital at Taunton.		
Paid as per Acts 1853, ch. 195, and 1854, ch. 127, . . . . .		66,542 55
State Almshouses.		
Paid as per Act 1853, ch. 352, . . . . .	50,516 89	
Paid as per Acts 1854, ch. 189, 355, 262, . . . . .	49,971 25	
		100,488 14
State House Enlargement.		
Paid as per Act 1853, ch. 191, . . . . .	16,638 81	
" " " 1854, ch. 452, . . . . .	68,277 01	
		84,915 82

Interest on Railroad Scrip.	
Andover and Haverhill, . . .	\$5,200 00
Boston and Portland, . . .	2,500 00
Eastern, . . . . .	24,600 00
Norwich and Worcester, . . .	19,350 00

State Almshouse Loan Sinking Fund.	
Paid for securities purchased, . . . .	
State Prison.	
Paid per Resolve 1853, ch. 95, . . .	16,000 00
" " " 1854, ch. 58, . . .	26,000 00
" " " " ch. 61, . . .	36,000 00

Ordinary expenses brought forward, . . . . .  
 \$2,261,936 72

Cash on hand Jan. 1, 1855.	
On account of ordinary revenue, \$18,609 60	
" " of State Almshouse	
Loan Sinking Fund, . . . . .	204 75
On account of Massachusetts	
School Fund, . . . . .	629 92
On account of Western Railroad	
Stock Sinking Fund, . . . . .	254 35
On account of Income Mass.	
School Fund, . . . . .	34,443 62
On account of Hassannamesset	
Indian Fund, . . . . .	162 50
On account of Andover and Ha-	
verhill Railroad, . . . . .	1,450 00
On account of Eastern Railroad, . . .	3,925 00
On account of Norwich and	
Worcester Railroad, . . . . .	1,025 00
Cash on hand, borrowed in an-	
tipication of sale of State	
House Scrip, &c., . . . . .	24,651 64

Total for the year, . . . . . \$2,347,293 00

It will be seen by a comparison of the different items of expenditure with the estimate submitted by the finance committee, near the close of the last session of the Legislature, that they have been increased under the head of repairs of State House, County Treasurers, interest on temporary loans, expenses of State Almshouses, and a few others, while the revenue from bank tax and dividends on Western Railroad Stock has fallen considerably below that estimate. The transfer of 2,944 shares Western Railroad Stock to the Massachusetts School Fund will take with it about \$20,000 from the ordinary revenue of the Commonwealth.

The expenses of the State Almshouses have greatly exceeded the estimate; but it is believed that these may be somewhat reduced in future, as many expenses incident to the establishment of these institutions have been included in the accounts of the superintendents that will not occur hereafter. The cost to the Commonwealth, however, of supporting State paupers in these establishments, will necessarily greatly exceed the amount heretofore allowed the cities and towns for this object.

The interest on temporary loans has been increased, as the stringency of the money market has caused much delay in the sale of the scrip authorized by the last Legislature, rendering it necessary for the treasurer to resort to loans in anticipation of that sale. As has been before stated, a large portion of this scrip remains unsold.

### ESTIMATED RECEIPTS AND EXPENDITURES FOR 1855, IN DETAIL, ON ACCOUNT OF OR- DINARY REVENUE.

#### RECEIPTS.

Bank Tax, . . . . .	\$572,000 00
State Tax, 1854. Amount unpaid Jan. 1, 1855, . . . . .	34,245 00
Insurance Tax, . . . . .	1,000 00
Alien Passengers, . . . . .	35,000 00
Alien estates, . . . . .	1,000 00





[Jan

rially reduced, as it is hardly to be supposed that the compensation of members will be fixed at a less rate than was established at the last session; and with the amount of business which will probably come before the present Legislature, it cannot be expected that the session will close much within that time, unless some of the acknowledged causes of the late protracted sessions can be removed.

Every one who has been in the Legislature, or who is at all familiar with the course of business, must be aware that the irregular attendance of members and their absence from meetings of committees have heretofore tended materially to lengthen the sessions, as well as to cause much inconvenience and loss of time to those members who are disposed to be punctual in their attendance.

Whether this evil, which is much increased by the present railroad facilities, can be remedied by a provision for the payment of members for actual attendance only, is for the Legislature to determine.

This subject was alluded to in the report of my predecessor last year, and it is one which so directly affects the financial interest of the Commonwealth that I have deemed it my duty to bring it again to your notice.

Many other items of expenditure are directly affected by the length of the sessions of the Legislature, such as stationery, printing, newspapers, &c.

In addition to the expenses of the State Almshouses, the estimate for 1855 includes \$60,000 for the support of lunatic paupers at the State Hospitals and by the several counties, and \$20,000 for allowance to cities and towns for the support of State paupers from November 1, 1853, to May 31, 1854, or thirty days after the issuing of the Governor's proclamation relative to the State Almshouses.

The expenses of the State Reform School are estimated at \$3,000 per month, the sum paid for the last eight months under the Resolve of 1854, ch. 51.

No estimate has been made for the amount which will be needed under the Resolve of 1854, ch. 52, for the establishment of a State Reform School for Girls, as the amount of this appropriation may be safely raised by the sale of scrip,

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in accordance with the policy heretofore adopted for works of this character.

Although the funded debt of the Commonwealth has increased during the past year (including unsold scrip) to \$839,000, our accumulating interest in the Western Railroad Loan Sinking Fund, the sale of the Back Bay lands, and our proportion of the claim upon the General Government, will furnish ample means for the final extinguishment of this debt.

The Western Railroad Stock Loan is not included in this statement, as that is already more than provided for by the Stock Sinking Fund.

The criminal costs paid to the several County Treasurers have increased enormously for several years past, but it is hoped that the estimate for this object may be sufficient for the current year.

The item of interest is of course increased with the amount of debt. The estimate includes the interest on all the scrip authorized by the last Legislature, although a portion remains unsold. The whole amount has been prepared, and will be disposed of the first favorable opportunity.

## REVENUE.

The revenue will be increased, as has been stated, by the tax on the additional bank capital, and a further increase may be expected from the capital granted by the last Legislature and not yet paid in.

Although a liberal policy on the part of the Legislature in granting additional bank capital, which it is believed may be adopted with safety to the community, will tend to a still further increase in this item of revenue, it would be useless to rely upon this source to meet the annual deficit, and the undersigned feels compelled to recommend the imposition of another State tax as the only sure mode to meet the emergency. The amount necessary to be raised can be better determined near the close of the session of the Legislature.

The people of this Commonwealth will no doubt respond promptly and cheerfully to this call, as they have heretofore shown themselves at all times ready to submit to any sacrifice to sustain the high reputation which the credit of their State has attained both at home and abroad.

The amount to be received from alien passengers will be reduced by the annual payment of \$6,000 into the State Almshouse Loan Sinking Fund under the Act of 1854, ch. 355. The amount received from this source last year included the sum of \$13,800.43 collected by the late Jotham B. Monroe, superintendent of alien passengers, and deposited by him in the Merchants' Bank of Boston. This sum was withheld by said bank until the 20th June last, on account of trustee suits then pending in the Supreme Court for Suffolk county.

The income of the Western Railroad Stock Sinking Fund, which now forms a portion of the ordinary revenue, will be, in all probability, about the same as last year, but the revenue from dividends on the Western Railroad Stock will be reduced as has been stated about \$20,000, by the transfer of a portion of that stock to the Massachusetts School Fund.

#### WESTERN RAILROAD LOAN SINKING FUND.

In regard to this fund, I can only repeat what has been stated in former reports from this office. It was created, with the Albany Sinking Fund, to secure the payment of \$4,000,000 of scrip loaned by the Commonwealth at 5 per cent., and \$1,000,000 loaned by the city of Albany at 6 per cent., making about one-half the cost of the road. The remainder is represented by 51,500 shares stock, or \$5,150,000.

These funds now amount to \$1,378,607.95, or \$26.76 for each share of stock, and will be increased by the addition of their own income and the payment of \$50,000 annually from the earnings of the road, and, at the present rate of increase, will be nearly sufficient to pay the debt at its maturity.

The Commonwealth now holds only 7,056 shares Western Railroad Stock, exclusive of those in the School and Stock Sinking Funds.

These shares will be entitled to their proportion of the Loan Sinking Fund, now worth \$26.76, as before stated, or \$188.818.56, and this sum will be increased at the maturity of the scrip to an amount nearly equal to the par value of the shares, and will go far towards paying the present funded debt of the Commonwealth.

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#### *Schedule of Stocks and Securities in the Treasury, belonging to the Commonwealth, January 1, 1855.*

Western Railroad Stock, . . .	\$705,600 00	
" " in School Fund, . . .	376,500 00	
" " in Stock Sinking Fund, . . .	94,300 00	\$1,176,400 00
Mass. 5 per cent. scrip in School and Sinking Funds, . . .		143,000 00
Railroad Scrip 5 per cent. in School and Sinking Fund, . . .		383,000 00
State of Maine Scrip 5 per cent. in School and Sinking Fund, . . .		250,000 00
Notes for lands in Maine in School and Sinking Fund, . . .		303,505 35
County, City and Town Scrip in the various funds, . . .		452,770 00
Notes and Mortgages in the various funds, . . .		298,115 00
Notes with collateral and with sureties, . . .		302,775 00
		<hr/>
		\$3,309,565 35
Rights in Western Railroad Loan Sinking Fund, present value, . . .		314,907 04
		<hr/>
		\$3,624,472 39
Amount January 1, 1854, . . .		3,554,011 18
		<hr/>
Increase, . . .		\$70,461 21

On the land notes, there is about \$108,000 of principal and about \$25,000 of interest due and unpaid.

#### *Schedule of Securities in the Western Railroad Loan Sinking Fund, belonging to the Corporation and in charge of the Treasurer of the Commonwealth :—*

Notes and Mortgages, . . .	\$205,591 91
Notes with collateral, . . .	155,200 00
City of Charlestown Note, . . .	12,000 00
Connecticut River Railroad Bonds, . . .	200,000 00
Boston and Worcester Railroad Bonds, . . .	221,000 00
Massachusetts Sterling Bonds, . . .	4,050 82



Railroad Stock, . . . . .	\$96,734 45
Hartford and New Haven Railroad Bonds, . . . . .	47,500 00
Cash on hand, . . . . .	1,960 61
	<hr/>
	\$944,037 82
Accrued interest, . . . . .	15,067 92
	<hr/>
	\$959,105 74
Add stocks and securities belonging to the Commonwealth, . . . . .	3,309,565 35
	<hr/>
Total in the hands of the Treasurer, . . . . .	\$4,268,671 09

The income on the whole of the foregoing for the past year has been \$259,684.11, or a small fraction over six per cent.

It is not thought necessary to give further details in relation to the securities in the hands of the Treasurer, as they will be found in the report from that office.

The various funds belonging to the Commonwealth now involve in their care and management an amount of labor and responsibility which can only be appreciated by an examination of the schedule of securities now in the keeping of the Treasurer, on which he collects and disburses interest.

The ordinary business in the office of the Treasurer has more than doubled within the past twenty years, and the various funds in his keeping (including the Loan Sinking Fund) amount to about \$4,300,000; and the liabilities of the Commonwealth, on which interest has to be paid, amount to about three millions more.

This office is so intimately connected with the treasury that the Auditor is necessarily familiar with the manner in which the business is conducted in both departments; and the undersigned can cheerfully testify to the ability and fidelity with which the present Treasurer has discharged the duties of this trust, as well as to his zeal and efficiency in guarding the financial interest of the Commonwealth.

On the following pages will be found a trial balance, including all the accounts which were open on the ledger at the close of the year.

All of which is respectfully submitted.

JOSEPH MITCHELL, Auditor.

# TRIAL BALANCE, DECEMBER 31, 1854.

	Dr.	Cr.
State House, . . . . .	\$633,117 94	
Lunatic Hospital at Worcester, . . . . .	185,000 00	
New Lunatic Hospital at Taunton, . . . . .	185,135 24	
State Reform School, . . . . .	163,000 00	
Estate No. 12, Hancock Street, . . . . .	12,500 00	
State Arsenal at Cambridge, . . . . .	281,754 18	
State Almshouses, . . . . .	241,758 19	
State Prison, . . . . .	641,820 77	
Charles River Bridge, . . . . .	25,000 00	
Warren Bridge, . . . . .	50,000 00	
Yacht Whimper, . . . . .	2,650 00	
Ered of M. Ambrose, . . . . .	100 00	
Weights, Measures and Balances, . . . . .	5,500 00	
State Library, . . . . .	12,504 13	
Claim on United States, . . . . .	181,000 00	
Malden Bridge, . . . . .	9,000 00	
Marshpee Indian Fund, . . . . .	6,000 00	
State Reform School Fund, . . . . .	20,000 00	
Natick Indian Fund, . . . . .	1,125 15	
Bonds and Mortgages of Railroad Corporations, . . . . .	5,049,555 56	
Charles River and Warren Bridge Fund, . . . . .	5,171 40	
Notes for Lands in Maine, . . . . .	303,505 35	
Notes and Mortgages, . . . . .	298,115 34	
Collateral Notes, . . . . .	179,775 00	
Indorsed Notes, . . . . .	123,000 00	
County, City and Town Scrip, . . . . .	452,770 00	
State of Maine Scrip, . . . . .	250,000 00	
Western Railroad Scrip in Stock Sinking Fund, . . . . .	118,000 00	
Norwich and Worcester Railroad Scrip in Stock Sinking Fund, . . . . .	3,000 00	
Andover and Haverhill Railroad Scrip in Stock Sinking Fund, . . . . .	2,000 00	
Western Railroad Scrip in School Fund, . . . . .	190,000 00	
Eastern Railroad Scrip in " " . . . . .	20,000 00	
Boston and Portland Railroad Scrip School Fund, . . . . .	50,000 00	
Massachusetts 5 per cent. Scrip, 1850, in School Fund, . . . . .	4,000 00	
State Almshouse Scrip in School Fund, . . . . .	39,000 00	



	Dr.
State Reform School Scrip in Funds, . . .	\$100,000 00
Western Railroad Stock, . . .	705,600 00
“ “ “ in School Fund, . . .	376,500 00
“ “ “ in Stock Sinking Fund, . . .	94,300 00
“ “ Loan Sinking Fund, rights of Commonwealth, . . .	188,818 56
Western Railroad Loan Sinking Fund rights in School Fund, . . .	100,853 80
Western Railroad Loan Sinking Fund rights in Stock Sinking Fund, . . .	25,234 68
Hassannameset Indian Fund, . . .	
State Almshouse Loan Sinking Fund, . . .	
Interest on School Fund, . . .	
Massachusetts School Fund, . . .	
School Fund for Indians, . . .	
Todd Normal School Fund, . . .	
Stock Sinking Fund, . . .	
Railroad Scrip loaned sundry corporations, . . .	
Railroad Scrip sold, . . .	
Five per cent. Scrip, 1850, . . .	
State Almshouse Scrip, 1852, . . .	
Lunatic Hospital “ 1852, . . .	
State Almshouse “ 1853, . . .	
State House Enlargement Scrip, 1853, . . .	
New Lunatic Hospital Scrip, 1853, . . .	
State Almshouse Scrip, 1854, . . .	
New Lunatic Hospital and State Prison Scrip, 1854, . . .	
State Reform School Scrip, . . .	
Andover and Haverhill Railroad, . . .	
Eastern Railroad, . . .	
Norwich and Worcester Railroad, . . .	
Temporary Loans, . . .	
Premium on Scrip (State Almshouses,) . . .	
Commonwealth Massachusetts, . . .	
Bank Tax, . . .	
State Tax, . . .	
Insurance Tax, . . .	
Alien Passengers, . . .	
Attorney for Suffolk County, . . .	
Alien Estates, . . .	
Income Western Railroad Stock Sinking Fund, . . .	
Western Railroad Dividends, . . .	
Interest on Lunatic Hospital Scrip, 1853, . . .	
Interest on State Almshouse Scrip, 1854, . . .	
Bank Penalty, . . .	

[Jan.

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1855.]

	Dr.	Cr.
Hawkers and Peddlers, Premium on Scrip 1854, . . .	\$18,893 91	\$528 00
Interest, . . .	5,000 00	1,060 00
Interest on Scrip 1850, . . .	9,650 00	
“ “ Scrip 1852, . . .	2,518 88	
“ “ Lunatic Hospital Scrip 1853, . . .	3,000 00	
“ “ State Almshouse “ “ . . .		
“ “ State House Enlargement Scrip 1853, . . .	3,250 00	
Interest on State Reform School Scrip, . . .	5,000 00	
“ “ Western Railroad Scrip, . . .	49,500 00	
Council, . . .	7,303 00	
Legislature, . . .	139,038 61	
Salaries, . . .	92,191 02	
Repairs of State House, . . .	13,851 27	
Furniture, . . .	1,916 16	
Fuel and Light, . . .	1,300 00	
Stationery, . . .	4,398 58	
State Printing, . . .	31,142 08	
Postage, . . .	956 47	
Newspapers, . . .	5,947 46	
Index and Journals, . . .	17,754 51	
Term Reports, . . .	962 50	
Board of Agriculture, . . .	8,789 06	
Agricultural Societies, . . .	10,188 00	
International Exchanges, . . .	600 00	
American Institute of Instruction, . . .	300 00	
Miscellaneous, . . .	1,399 75	
Contingent Fund, . . .	2,000 00	
Weights, Measures and Balances for Towns, State Map and surveys, . . .	450 00	
Legal Counsel, . . .	800 00	
Land Office, . . .	115 70	
Commissioners, . . .	403 61	
Bank Commissioners, . . .	10,283 86	
Insurance Commissioners, . . .	6,793 10	
Convention of 1853, . . .	366 06	
Annuity to Harvard College, . . .	11,205 16	
Annuities of M. Johnson, . . .	666 66	
Blind Asylum, . . .	1,971 38	
Asylum for Deaf and Dumb, . . .	9,000 00	
School for Idiots, . . .	7,309 24	
Eye and Ear Infirmary, . . .	5,000 00	
Lunatic Hospital Expenses, . . .	2,500 00	
New Lunatic Hospital Expenses, . . .	3,200 00	
Pensioners, . . .	11,785 08	
Indians, . . .	731 04	
	1,547 40	

	Dr.
Alien Commissioners, . . . . .	\$7,958 22
State Paupers, . . . . .	100,730 93
State Almshouse Expenses, . . . . .	80,900 61
Sheriffs, . . . . .	655 64
Coroners, . . . . .	2,002 69
County Treasurers, . . . . .	110,885 29
Arrest of Fugitives, . . . . .	2,812 08
Agent for Discharged Convicts, . . . . .	1,000 00
Adjutant and Quarter-Master-Generals' Department, . . . . .	5,800 00
Militia Bounty, . . . . .	53,488 25
Military Accounts, . . . . .	2,910 60
Rent of Armories, . . . . .	6,427 82
State Reform School Expenses, . . . . .	45,200 00
Prevention of Counterfeiting, . . . . .	3,530 37
Revenue, . . . . .	18,609 60

\$12,290,056 94 \$12,290,056 94

[Jan. '56]

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HOUSE.....

## REPORT

OF THE

## AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1855.

BOSTON:

WILLIAM WHITE, PRINTER TO THE STATE.

1856.